



Notice of Referral to the Office of Dispute Resolution for Centrally Assessed Companies

You may use this form to appeal the notice of determination made by the Department of Revenue's Business and Income Taxes Division. This division issues a notice of final determination after receiving a request for informal review of a tax adjustment. You need to send this form to the Office of Dispute Resolution within 15 days of the date on the notice of the division's final determination.

For more information about the appeal process, visit the tax appeal process section at revenue.mt.gov. If you need additional help, call us toll-free at 1-866-859-2254 (in Helena 444-6900) Monday through Friday, 8 a.m. to 5 p.m.

1. Taxpayer Information

Taxpayer or Owner/Business Name		
Address		
City	State	Zip Code
Telephone Number	Fax Number	Email Address
Tax Type(s)	For Tax Period(s)	Montana Account ID

2. Authorization of Representative

If you would like to have another individual represent you during your appeal to the Office of Dispute Resolution, please provide the basic information below and attach a completed Power of Attorney form. You can find the Power of Attorney form under *Forms* at revenue.mt.gov or call us toll-free at 1-866-859-2254 (444-6900 in Helena). A fully executed federal Form 2448, Power of Attorney and Declaration of Representative, is also acceptable.

Name of Representative	Telephone Number
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3. Basis for Objection

As required by law (and to avoid denial of your request), you need to provide a written explanation of the basis for your objection.

Date of the Business and Income Taxes Division's Notice of Determination _____

The following issues are the basis for objection:

Signature of Taxpayer or Authorized Representative	Title	Date
Spouse's Signature (if joint liability)		Date

Please mail this form to Montana Department of Revenue, PO Box 5805, Helena, MT 59604-5805 or email to dordisputeresolution@mt.gov.